

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>STUART</div> <div>CITY OF <u>STUART</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203900800000</div> <div>CLERK</div> <div>P O BOX 370</div> <div>STUART, IA 50250</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		667,228		667,228	654,096
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		667,228		667,228	654,096
Delinquent property taxes		0		0	
TIF revenues		1,178,971		1,178,971	957,590
Other city taxes		197,282	0	197,282	219,362
Licenses and permits		7,965	0	7,965	
Use of money and property		18,122	0	18,122	500
Intergovernmental		666,135	0	666,135	763,327
Charges for fees and service		331,164	2,902,539	3,233,703	3,238,365
Special assessments		4,885	0	4,885	
Miscellaneous		243,850	0	243,850	235,000
Other financing sources		773,182	0	773,182	1,214,353
Total revenues and other sources		4,088,784	2,902,539	6,991,323	7,282,593
Expenditures and Other Financing Uses					
Public safety		529,818	0	529,818	632,583
Public works		227,824	0	227,824	444,548
Health and social services		0	0	0	
Culture and recreation		162,784	0	162,784	181,515
Community and economic development		905,897	0	905,897	957,590
General government		296,945	0	296,945	335,534
Debt service		342,384	0	342,384	346,991
Capital projects		989,309	0	989,309	1,450,000
Total governmental activities expenditures		3,454,961	0	3,454,961	4,348,761
Business type activities		0	2,724,984	2,724,984	3,528,410
Total ALL expenditures		3,454,961	2,724,984	6,179,945	7,877,171
Other financing uses, including transfers out		98,182	0	98,182	98,182
Total ALL expenditures/And other financing uses		3,553,143	2,724,984	6,278,127	7,975,353
Excess revenues and other sources over (Under) Expenditures/And other financing uses		535,641	177,555	713,196	-692,760
Beginning fund balance July 1, 2014		2,112,732	2,901,941	5,014,673	5,891,907
Ending fund balance June 30, 2015		2,648,373	3,079,496	5,727,869	5,199,147
<div>Note - These balances do not include \$ 119,982 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 383,770	Other long-term debt	\$ 0	
Revenue debt		\$ 3,344,000	Short-term debt	\$ 0	
TIF Revenue debt		\$ 1,150,875	General obligation debt limit		\$ 4,173,597
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Ashraf Ashour		Telephone →	Area Code 515	Number 523-1455	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF STUART						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	266,276	116,087					667,228			667,228	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	266,276	116,087					667,228		T01	667,228	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	266,276	116,087				0	667,228			667,228	6				
7	TIF revenues			1,178,971				1,178,971		T01	1,178,971	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
14	Hotel/motel tax	58,969						58,969		T19	58,969	13				
15	Other local option taxes	138,313						138,313		T09	138,313	14				
15	TOTAL OTHER CITY TAXES	197,282	0	0	0	0	0	197,282	0		197,282	15				
16	Section B - LICENSES AND PERMITS	7,965						7,965		T29	7,965	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	142	769	15	3	193		1,122		U20	1,122	18				
19	Rents and royalties	17,000						17,000		U40	17,000	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	17,142	769	15	3	193	0	18,122	0		18,122	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STUART						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		171,363					171,363		C46	171,363	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants					454,425		454,425		C89	454,425	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	171,363	0	0	454,425	0	625,788	0		625,788	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	17,773						17,773		D89	17,773	64				
65	Township contributions	5,690						5,690		D89	5,690	65				
66	Fire/EMT service	16,884						16,884		D89	16,884	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	40,347	0	0	0	0	0	40,347	0		40,347	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	40,347	171,363	0	0	454,425	0	666,135	0		666,135	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	749,026	A91	749,026	73				
74	Sewer							0	352,991	A8Ø	352,991	74				
75	Electric							0	1,800,522	A92	1,800,522	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	114,389						114,389		A81	114,389	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STUART		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	163,712						163,712		A89	163,712	93
94	Sidewalk street repair charges	1,843						1,843		A44	1,843	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	7,724	1,018					8,742		A03	8,742	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	42,078						42,078		A61	42,078	100
101	Animal control charges	400						400		A89	400	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	330,146	1,018	0	0	0	0	331,164	2,902,539		3,233,703	104
105												105
106	Section F - SPECIAL ASSESSMENTS						4,885	4,885		U01	4,885	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	7,074						7,074		U30	7,074	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	SALE OF ASSETS	2,083						2,083			2,083	114
115	UTILITY CONTRIBUTION	35,000						35,000			35,000	115
116	CABLE FRANCHISE	2,085						2,085			2,085	116
117	REIMBURSEMENT	83,580						83,580			83,580	117
118	DONATION	113,626						113,626			113,626	118
119	REFUND	402						402			402	119
120	TOTAL MISCELLANEOUS	243,850	0	0	0	0	0	243,850	0		243,850	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF STUART						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,103,008	289,237	1,178,986	284,868	454,618	4,885	3,315,602	2,902,539		6,218,141	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					675,000		675,000		NR	675,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans		35,000		63,182			98,182			98,182	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	35,000	0	63,182	675,000	0	773,182	0		773,182	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,103,008	324,237	1,178,986	348,050	1,129,618	4,885	4,088,784	2,902,539		6,991,323	132				
133												133				
134	Beginning fund balance July 1, 2014	1,808,680	347,005	142,642	45,462	-242,984	11,927	2,112,732	2,901,941		5,014,673	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,911,688	671,242	1,321,628	393,512	886,634	16,812	6,201,516	5,804,480		12,005,996	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
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149												149				
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156												156				
157												157				
158												158				
159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014					CITY OF STUART		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	193,006	66,599					259,605		E62	259,605	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	24,776						24,776		E24	24,776	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	244,337						244,337		E32	244,337	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation		640					640		E66	640	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	460						460		E32	460	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	462,579	67,239	0	0	0	0	529,818			529,818	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF STUART		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		36,123					36,123		E44	36,123	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	78,683	23,206					101,889		E81	101,889	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	89,812						89,812		E81	89,812	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	168,495	59,329	0	0	0	0	227,824			227,824	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF STUART							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF STUART						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	54,131	6,007					60,138		E52	60,138	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment	10,562						10,562		G61	10,562	126				
127	Parks — Current operation							0		E61	0	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction	70,707	4,382					75,089		F61	75,089	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment	16,995						16,995		G03	16,995	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	152,395	10,389	0	0	0	0	162,784			162,784	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation			905,897				905,897		E89	905,897	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	905,897	0	0	0	905,897			905,897	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF STUART						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	59,264						59,264		E25	59,264	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	196,637	41,044					237,681		E89	237,681	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	255,901	41,044	0	0	0	0	296,945			296,945	176
177	Section G — DEBT SERVICE				342,384			342,384			342,384	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	342,384	0	0	342,384			342,384	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						989,309		989,309			989,309	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	989,309	0	989,309			989,309	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	989,309	0	989,309			989,309	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,039,370	178,001	905,897	342,384	989,309	0	3,454,961			3,454,961	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF STUART					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								734,196	E91	734,196	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								339,521	E80	339,521	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,651,267	E92	1,651,267	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF STUART		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237	
238	Other business type — Current operation											238	
239	Purchase of land and equipment											239	
240	Construction											240	
241												241	
242	Enterprise Debt Service											242	
243	Enterprise Capital Projects											243	
244	Enterprise TIF Capital Projects											244	
245	Internal service funds — Specify											245	
246												246	
247												247	
248												248	
249												249	
250												250	
251	TOTAL BUSINESS TYPE ACTIVITIES									2,724,984		2,724,984	251
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,039,370	178,001	905,897	342,384	989,309	0	3,454,961	2,724,984		6,179,945	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254
255	Regular transfers out	35,000	63,182					98,182			98,182	255	
256	Internal TIF loans/repayments and transfers out							0			0	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	35,000	63,182	0	0	0	0	98,182	0		98,182	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,074,370	241,183	905,897	342,384	989,309	0	3,553,143	2,724,984		6,278,127	259	
260												260	
261	Ending fund balance June 30, 2015:											261	
262	Governmental:											262	
263	Nonspendable							0			0	263	
264	Restricted							0			0	264	
265	Committed							0			0	265	
266	Assigned							0			0	266	
267	Unassigned	1,837,318	430,059	415,731	51,128	-102,675	16,812	2,648,373			2,648,373	267	
268	Total Governmental	1,837,318	430,059	415,731	51,128	-102,675	16,812	2,648,373			2,648,373	268	
269	Proprietary								3,079,496		3,079,496	269	
270	Total ending fund balance June 30, 2015	1,837,318	430,059	415,731	51,128	-102,675	16,812	2,648,373	3,079,496		5,727,869	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,911,688	671,242	1,321,628	393,512	886,634	16,812	6,201,516	5,804,480		12,005,996	271	
272												272	

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF STUART

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 66,212		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		Z00 \$	942,727

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,160,000	29U \$	39U \$ 120,000	49U \$	49U \$	49U \$ 1,040,000	49U \$	191 \$ 54,582
2. Sewer utility	19U 510,000	29U	39U 75,000	49U	49U	49U 435,000	49U	189 18,820
3. Electric utility	19U 1,265,000	29U	39U 150,000	49U	49U	49U 1,115,000		192 45,840
4. Gas utility	19U 793,000	29U	39U 39,000	49U	49U	49U 754,000		193 23,790
5. Transit-bus	19U 175,000	29U	39U 3,624	49U 175,000	49U	49U		194 3,624
6. Industrial Revenue	19T 500,000	24T	34T		44T 500,000	44T		189 10,687
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 36,000	29U	39U 18,000	49U	49U 18,000	49U	49U	189 1,980
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. STREET IMPRO	495,000 0	0	495,000 0	0	0			
CULTURAL CENTER	19U 75,000	29U	39U 75,000	49U	49U 75,000	49U	49U	189
DEPOT PROJECT	19U 105,000	29U	39U 35,000	49U	49U 70,000	49U	49U	189 1,995
MUNICIPAL BUILDING	19U 416,645	29U	39U	49U 50,860	49U 365,785	49U	49U	189
STREET IMPROVEMEN	19U 155,000	29U	39U 155,000	49U 111,660	49U 43,340	49U	49U	189
STREET IMPROVEMEN	19U 125,000	29U	39U 125,000	49U 46,250	49U 78,750	49U	49U	189
Total long-term debt	5,810,645 0	0	1,290,624	383,770	1,150,875	3,344,000 0	0	161,318

B. Short-term debt

Outstanding as of JULY 1, 2014		61V \$	
Outstanding as of JUNE 30, 2015		64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	83,471,932	x .05 = \$	4,173,597	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		5,847,851	5,847,851

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)